

Improving Controls Over Direct GL Entries

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Valid Reasons to Make Direct GL Entries

- PMA trial balances
- Investment activity for NWF, D&D, USEC, PPVEF, & Pajarito
- LDS interface entries
- FDS interface entries
- Field budget interface entries
- IC interface entries (AR & FA)
- Environmental liability entries
- Cost accrual entries
- Managerial cost entries
- 00911 entries (YN19)
- 00912 entries (YN01)
- Pre-closing entries
- Closing entries

Steps to Improve Controls

- Review the users with GL entry capability
- Recommend restriction of the entry capability to only a few (?) per site
- Review the users with GL posting capability
- Recommend restriction of the posting capability to only 1 (possibly 2) per site
- Implement new approval process for GL entries
- Determine feasibility of utilizing the Journal Approval Process (needs testing)

Recommended Approval Process for Direct GL Entries

- Determine if the entries can be processed by one of the modules (PO, AP, AR, FA, or FV)
- If multiple periods are open, verify to which period the journal should be posted
- Check the SGLs to ensure they are valid with the fund being used
- Attach appropriate supporting documentation to the journal

Recommended Approval Process for Direct GL Entries (cont.)

- Provide a detailed batch/journal description
- Obtain managerial approval for the journal
- Check to ensure the entries are balanced by proprietary accounts and by budgetary account
- Check that all required AFF segments are populated

Recommended Approval Process for Direct GL Entries (cont.)

- Ensure that all Federal SGLs carry both the OPI and Trading Partner DFFs and that they match
- Verify the CID DFF is populated as required
- Check that the Environmental Liability Type DFF is populated (if applicable)

Questions?

- For questions, please contact
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